February 2014

AMERICAN CITIZENS SERVICES NEWSLETTER

The U.S. Embassy is transmitting the following monthly newsletter via its warden system as a public service to U.S. citizens in Mongolia. Please feel free to disseminate this message to U.S. citizens in your organizations or to other Americans you know.

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Consular Section on
Facebook.

American Citizens' Visa Hour

Every **Tuesday at 4:00pm** at the Consular Section except on U.S./local holidays and on **Feb 25**.

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Major revision to the former DS-3053 "Statement of Consent or Special Family Circumstances: Issuance of a Passport to a Minor under Age 16"

The DS-3053 has been redesigned for use *solely* by the non-applying parent/guardian to notarize his/her consent to the issuance of a U.S. passport to his/her minor child under the age of 16. Concurrently, new form DS-5525 was created for use by the applying parent to explain and establish a possible exigent or special family circumstance exception to the Two-Parent Consent requirement. The new forms are available to the public on the <u>Department of State's Directives</u> website. The forms are also available on the <u>Consular Affairs website</u>.

Frequently Asked Questions regarding the revised DS-3053 "Statement of Consent: Issuance of a U.S. Passport to a Minor Under Age 16":

Q. Why was DS-3053 revised?

A. The Department has determined that splitting the old DS-3053 into two separate forms would promote clarity. The requirements for notarization of the statement of consent by the non-applying parent, photocopies of ID, exigent/special family circumstances, and identifying information for non-applying parents can now be provided through two separate forms based on the applicant's circumstances.

Q. What new information is required from the non-applying parent on the DS-3053?

A. The non-applying parent must provide his/her street address, telephone number, and email address. This information may help the Department if there are inconsistencies or fraud concerns regarding his/her true identity.

Q. *Is there any new information/actions required by the notary public?* A. No new actions are required by the notary public. However, we have added an "oath" under which the notary public states:

- He/she is a licensed notary public under the laws/regulations of the state or country for which he/she is performing notarial duties;
- He/she is not related to the affiant (non-applying parent);
- He/she has personally witnessed the affiant signing the document; and,
- He/she has properly verified the identity of the affiant by personally viewing the notated identification document and matching photocopy of the identification document.

Q. Are there any other changes?

A. The new DS-3053 contains an explanatory statement to remind the non-applying parent that he/she must sign the form in front of a licensed notary public.

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Filing Your 2013 U.S. Federal Taxes with the Internal Revenue Service While Living Overseas

U.S. citizens and Legal Permanent Resident Aliens are responsible for filing U.S. federal income tax returns while living overseas. The Internal Revenue Service has comprehensive information on how to file from abroad, the regulations and procedures you must follow, and a wide variety of forms and publications to guide you through each step of the process. Answers to many frequently asked questions for those living abroad regarding taxes are available on-line along with the application for Individual Taxpayer Identification Number. If you are transporting currency or monetary instruments abroad, or back to the United States, you will need to file the appropriate report. Tax Information for U.S. Citizens Residing Abroad. Tax Guide for U.S. Citizens and Resident Aliens Abroad. Understanding Your IRS Individual Taxpayer Identification Number

U.S. Citizens and Resident Aliens Abroad

If you are a U.S. citizen or resident alien, the rules for filing income, estate, and gift tax returns and paying estimated tax are generally the same whether you are in the United States or abroad. Your worldwide income is subject to U.S. income tax, regardless of where you reside.

When to File

If you are a U.S. citizen or resident alien residing overseas, or are in the military on duty outside the U.S., on the regular due date of your return, you are allowed an automatic 2-month extension to file your return and pay any amount due without requesting an extension. For a calendar year return, the automatic 2-month extension is to June 15.

If you are unable to file your return by the automatic 2-month extension date, you can request an additional extension to October 15 by filing Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return, before the automatic 2-month extension date. However, any tax due payments made after June 15 will be subject to both interest charges and failure to pay penalties.

If you are a U.S. citizen or resident alien (Green Card Holder) and you live in a foreign country, mail your U.S. tax return to: Department of the Treasury

Internal Revenue Service Center

Austin, TX 73301-0215 USA

Estimated tax payments should be mailed with form 1040-ES

Internal Revenue Service

P.O. Box 1300

Charlotte, NC 28201-130 0 USA

Taxpayers with an AGI (Adjusted Gross Income) of \$58,000 or less can electronically file their tax return for free using freefile. Taxpayers with an AGI greater than \$58,000 can

A. True or false? *Mongolian laws do not apply* to me and the U.S. Embassy will get me out of jail if I am arrested.

B. True or false? I can renew my driver's license at the Embassy.

either use the Free File Fillable Forms or efile by purchasing commercial software. A limited number of companies provide software that can accommodate foreign addresses. To determine which will work best for you, view the complete Free File Software list and the services provided.

Taxpayer Identification Number

Each taxpayer who files, or is claimed as a dependent on, a U.S. tax return will need a social security number (SSN) or individual taxpayer identification number (ITIN). To obtain a SSN, use form SS-5, Application for a Social Security Card. To get form SS-5, or to find out if you are eligible for a social security card, contact a Social Security Office or visit Social Security International Operations. If you, or your spouse, are not eligible for a SSN, you can obtain an ITIN by filing form W-7 along with appropriate documentation.

Exchange Rates

You must express the amounts you report on your U.S. tax return in U.S. dollars. If you receive all or part of your income or pay some or all of your expenses in foreign currency, you must translate the foreign currency into U.S. dollars. Taxpayers generally use the yearly average exchange rate to report foreign-earned income that was received regularly throughout the year. However, if you had foreign transactions on specific days, you may also use the exchange rates for those days. Exchange rates can be found at Foreign Currency and Currency Exchange Rates. Yearly average currency exchange rates for most countries can be found at Yearly Average Currency Exchange Rates.

How to Get Tax Help

The IRS Office in Philadelphia provides international tax assistance. This office is open Monday through Friday from 6:00 a.m. to 11:00 p.m. EST and can be contacted by:

Phone: 1 (267) 941-1000 (not toll-free)

FAX:1 (267) 941-1055 Email: Email the IRS

(e-mail is for general tax questions; NOT questions regarding your tax account)

Mail: Internal Revenue Service Philadelphia, Pa 19255-0725

Information found at http://www.irs.gov/Individuals/ International-Taxpayers/U.S.-Citizens-and-Resident-Aliens-Abroad

your home state.

abroad, contact the Department of Motor Vehicles in B. False. To renew a U.S. driver's license while and the U.S. Embassy cannot get you out of Jail. passport won't help you avoid arrest or prosecution, If you break local laws while abroad, your 0.5. it is very important to know what's legal and what's not. legal systems can be vastly different from our own and laws even if you are a U.S. Citizen. Foreign laws and A. False. While traveling, you are subject to the local Answers

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Additionally, the requirement of a photocopy of the front and back of the non-applying parent's identification document is highlighted where the non-applying parent must sign and date the form.

Frequently Asked Questions regarding the New DS -5525 "Statement of Exigent/Special Family Circumstances: Issuance of a U.S. Passport to a Minor Under Age 16":

Q. Why was a decision made to separate this information from the non-applying parent's consent form?

A. The Department has determined that creating and structuring a new form solely devoted to the applying parent's statement of exigent/special fami-

ly circumstances provided the Department the opportunity to gather more specific information regarding the exceptional situation and the non-applying parent, as well as allowing the applying parent to provide a better case for a waiver of the two-parent consent requirement.

Q. What new information is required from the applying parent on the DS-5525?

A. The DS-5525 contains new items (fields) asking the applying parent to complete information regarding the non-applying parent's:

Name (including any aliases); Date of birth; and, His/her last known street address, telephone number, and email address. Additionally, the new form specifically requires the applying parent to answer:

Whether there is a custody order regarding the minor applicant (if so, the form asks for a copy of it to be submitted); and, Whether the non-applying parent is currently incarcerated (if so, the form asks where s/he is incarcerated and requests documentation regarding the incarceration).

Q. Why is the above information asked for?

A. The additional biographic and address information about the non-applying parent may help if there are inconsistencies found regarding the request for an exception to the two-parent consent requirement. The custody order question will provide the Department with information regarding any previous court adjudication on custody, and may, hopefully, reduce suspense of an application (by asking for the court order in advance because the parent mentions one in his/her statement on old DS-3053). The incarceration question similarly asks for information about one of the more common bases for exigent/special circumstances that the parent may not think to provide in a general statement.

Q. Are there any other changes?

A. Two final items on the DS-5525 specifically ask the applying parent for information that we need to know in order to consider waiving the two-parent consent requirement for the minor applicant. Item 9 asks for the

number of attempts made to locate the non-applying parent in whereabouts unknown cases, including dates and outcome of these efforts. Item 10 asks whether the applying parent tried contacting the non-applying parent through a third party (family, attorney) and the name/contact information of that person.

Q. Why are we asking for the information in items 9 and 10? A. Our guidance specifically requires that the information in an applying parent's statement about the "unknown whereabouts" of the non-applying parent must include the number and manner of attempts that he/she made to try to locate the other parent. The additional information we are asking for will help in prompting the applying parent to explain the situation sufficiently for the Department to be able to make a reasonable determination as to the claim of unknown whereabouts.



U.S. citizens residing or traveling in Mongolia are reminded to enroll with the U.S. Embassy by entering your travel itinerary and contact

information into the **Smart Traveler Enrollment Program** (STEP) at https://step.state.gov/step. Don't forget to enter your email address, local address and phone number, if known, as well as your expected departure date from Mongolia. Entering your expected departure date will guarantee that you do not continue to receive ACS-related emails once no longer in Mongolia.

TRAVEL WARNINGS

Israel, The West Bank and Gaza February 3, 2014 Lebanon January 31, 2014 Yemen January 29, 2014

TRAVEL ALERT

Egypt January 30, 2014 Ukraine January 24, 2014 Russian Federation January 24, 2014 Thailand January 19, 2014

For additional information about these travel warnings and alerts, please visit this website: http://www.travel.state.gov/.

Embassy Contact Information

American Citizen Services Embassy of the United States 11th Micro District Big Ring Road Ulaanbaatar 13, Mongolia

Tel: 976-7007-6001 Fax: 976-7007-6014

After-hours emergency number: 9911-4168

E-mail: UlaanbaatarACS@state.gov

Upcoming Holiday Closing in February 2014

Monday, February 17 Washington's Birthday